

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW HAMPSHIRE

In re:

WHISPERING PINES ESTATE, INC. d/b/a
THE PINES AT EDGEWOOD CENTRE

Debtor

)
) Chapter 11
) Jointly Administered through
) Case No. 05-56003-MWV
)
)
)

NOTICE OF AMENDMENT TO STATEMENT OF FINANCIAL AFFAIRS

NOW COMES Whispering Pines Estate, Inc. (Debtor), through counsel, pursuant to Bankruptcy Rule 1009, and hereby amends the Statement of Financial Affairs filed in this case to correct information not found in the original filing of Debtor's petition.

Statement of Financial Affairs

3A. Payments to Ordinary Creditors:

Please see attached amended payment list.

Respectfully submitted,

WHISPERING PINES ESTATE INC. d/b/a
THE PINES AT EDGEWOOD CENTRE

Date: January 17, 2006

By: David Ramsey
David Ramsey

By their Attorneys,

BERNSTEIN, SHUR, SAWYER & NELSON, P.A.

Date: January 17, 2006

By: /s/ Jennifer Rood
Jennifer Rood BNH 01395
670 N. Commercial Street, Suite 108
P.O. Box 1120
Manchester, NH 03105-1120
(603) 623-8700
jrood@bssn.com

CERTIFICATE OF SERVICE

I hereby certify that a copy of the foregoing has been electronically mailed to the following parties:

United States Trustee
U.S. Dept of Justice
66 Hanover St. Suite 302
Manchester, NH 03101

R. Carl Anderson, Esquire
Sulloway & Hollis, PLLC
9 Capitol Street, P.O. Box 1256
Concord, New Hampshire 03302-1256

Bruce Harwood, Esquire
Sheehan Phinney Bass + Green
PO Box 3701
Manchester, NH 03105-3701

Chantalle R. Forgues, Esquire
Sulloway & Hollis, PLLC
9 Capitol Street
Concord, NH 03301

Keith J. Cunningham, Esquire
U.S. Bankruptcy Court
275 Chestnut Street
Manchester, NH 03101

I hereby certify that a copy of the foregoing has been mailed, first class, postage prepaid to the following parties

Patrick Ankuda, Esquire
Parker & Ankuda PC
52 Elm Hill Street
Springfield, VT 05156

Pioneer Capital Corporation
c/o Drummond & Drummond, LLP
One Monument Way
Portland, Maine 04101

Jon Eggleston, Esquire
Eggleston Cramer
150 South Champlain Street
P.O. Box 1489
Burlington VT 05402

Gregory A. Cross, Esquire
Heather Deans Foley, Esquire
Venable LLP
1800 Mercantile Bank & Trust Bldg.
Two Hopkins Plaza
Baltimore, Maryland 21201

20 Largest Creditors

Dell Computers
Payment Process Center
PO Box 5292
Carol Stream, IL 60192-5292

Date: January 17, 2006

/s/ Jennifer Rood
Jennifer Rood